

**U.S. Bankruptcy Court  
MIDDLE DISTRICT OF TENNESSEE (Nashville)  
Bankruptcy Petition #: 3:18-bk-02662**

Assigned to: Marian F Harrison  
Chapter 7  
Previous chapter 11  
Original chapter 11  
Voluntary  
Asset

Date filed: 04/18/2018  
Date converted: 12/26/2018  
Date terminated: 11/30/2020  
Debtor discharged: 06/24/2019  
341 meeting: 01/23/2019  
Deadline for objecting to discharge: 06/23/2019  
Deadline for financial mgmt. course: 03/11/2019

Debtor disposition: Standard Discharge

**Debtor**

**Len Salas**  
1018 Vince Ct  
Murfreesboro, TN 37128-6417  
RUTHERFORD-TN  
SSN / ITIN: xxx-xx-6179

represented by **TIMOTHY G. NIARHOS**  
NIARHOS LAW GROUP, PLC  
1106 18TH AVE S  
NASHVILLE, TN 37212  
615-320-1101  
Fax : 615-320-1102  
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**Denis Graham (Gray) Waldron**

Dunham Hildebrand, PLLC  
2416 21st Avenue South  
Suite 303  
NASHVILLE, TN 37212  
629-777-6519  
Email: [gray@dhnashville.com](mailto:gray@dhnashville.com)

**Trustee**

**MICHAEL GIGANDET**  
LAW OFFICE OF MICHAEL GIGANDET  
208 CENTRE ST  
PLEASANT VIEW, TN 37146  
615 746-4949

represented by **MICHAEL GIGANDET**  
LAW OFFICE OF MICHAEL  
GIGANDET  
208 CENTRE ST  
PLEASANT VIEW, TN 37146  
615 746-4949  
Fax : 615 746-4950  
Email: [mg@trustesolutions.net](mailto:mg@trustesolutions.net)

**U.S. Trustee**

**US TRUSTEE**  
OFFICE OF THE UNITED STATES  
TRUSTEE  
701 BROADWAY STE 318  
NASHVILLE, TN 37203-3966  
615 736-2254

represented by **MEGAN REED SELIBER**  
US Trustee's Office  
701 Broadway  
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Nashville, TN 37203  
615-736-2254  
Email: [megan.seliber@usdoj.gov](mailto:megan.seliber@usdoj.gov)

Filing Date	#	Docket Text
04/10/2019	<u>162</u>	Motion and Notice to Sell Property Free and Clear of Liens under Section 363(f) – Property description: interst in real estate/avoidance action Fee Amount is \$181.00. If timely response hearing will be held on 5/21/2019

			at 09:00 AM at Courtroom 3, 2nd Floor Customs House, 701 Broadway, Nashville, TN 37203. <b>Responses due by 5/1/2019.</b> Certificate of Service mailed on 04/10/19. Filed on the behalf of: Trustee MICHAEL GIGANDET. (GIGANDET, MICHAEL) (Entered: 04/10/2019)
06/12/2019		<u>179</u>	Order Granting <i>Trustee's</i> Motion to Sell Property Free and Clear of Liens under Section 363(f) and <i>Overruling the Estates Creditors' Objection to the Sale</i> . (RE: Ref Doc # <u>162</u> ) (Related Doc # <u>164</u> , <u>169</u> ), BY THE COURT: Judge Marian F. Harrison (ko) (Entered: 06/12/2019)
06/27/2019		<u>186</u>	<i>Trustee's Supplemental Notice of Auction</i> Filed on the behalf of: Trustee MICHAEL GIGANDET (RE: related document(s) <u>179</u> ). (GIGANDET, MICHAEL) (Entered: 06/27/2019)
07/16/2019		<u>187</u>	<i>Trustee's Notice of Rescheduled Auction</i> Filed on the behalf of: Trustee MICHAEL GIGANDET (RE: related document(s) <u>179</u> ). (GIGANDET, MICHAEL) (Entered: 07/16/2019)
08/14/2019		<u>191</u>	Trustee's Report of Sale Certificate of Service mailed on 08/14/19.. (GIGANDET, MICHAEL) (Entered: 08/14/2019)
02/03/2020		<u>209</u>	Chapter 7 Trustee's Final Report, Application for Compensation and Application(s) for Compensation of Professionals (US TRUSTEE). (Entered: 02/03/2020)
02/03/2020		<u>210</u>	Summary of Trustee's Final Report and Application for Compensation. (US TRUSTEE). (Entered: 02/03/2020)
10/26/2020		<u>220</u>	Chapter 7 Trustee's Final Account, Certification the Estate Has Been Fully Administered and Application of Trustee to be Discharged. (US TRUSTEE). (Entered: 10/26/2020)

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE MIDDLE DISTRICT OF TENNESSEE

IN RE:  
LEN SALAS,

Debtor.

CASE NO. 18-02662-MH3-7  
CHAPTER 7  
JUDGE MARIAN HARRISON

**THE DEADLINE FOR FILING A TIMELY RESPONSE IS: May 1, 2019.**  
**IF A RESPONSE IS TIMELY FILED, THE HEARING WILL BE: May 21, 2019**  
**at 9:00 a.m., Courtroom 3, Second Floor, Customs House, 701 Broadway Nashville, TN**  
**37203.**

**TRUSTEE'S NOTICE OF MOTION TO SELL PROPERTY**

Michael Gigandet, the Chapter 7 trustee, has asked the court for the following relief: TO  
SELL PROPERTY FOR TRUSTEE

**YOUR RIGHTS MAY BE AFFECTED.** If you do not want the court to grant the  
attached motion, or if you want the court to consider your views on the motion, then on or before  
May 1, 2019, you or your attorney must:

1. File with the court your written response or objection explaining your position at:  
  
By Mail: U.S. Bankruptcy Court, 701 Broadway, Room 160, Nashville, TN 37203  
In Person: U.S. Bankruptcy Court, 701 Broadway, 1st Floor, Nashville, TN 37203
2. **Your response must state that the deadline for filing responses is May 1, 2019, the date of the scheduled hearing is May 21, 2019 and the motion to which you are responding is trustee's motion to sell property for trustee.**  
If you want a file stamped copy returned, you must include an extra copy and a self-addressed, stamped envelope.
3. You must also mail a copy of your response to:  
Michael Gigandet, Trustee, 208 Centre Street, Pleasant View, TN 37146  
U.S. Trustee, 318 Customs House, 701 Broadway, Nashville, TN 37203  
Debtor, Len Salas, 1018 Vince Ct  
Murfreesboro, TN 37128-6417  
Debtor's Attorney, TIMOTHY G. NIARHOS, 321 29th Ave. N., NASHVILLE, TN 37203

If a timely response is filed, the hearing will be held at the time and place indicated above. **THERE WILL BE NO FURTHER NOTICE OF THE HEARING DATE.** You may check whether a timely response has been filed by calling the Clerk's Office at 615-736-5584 or viewing the case on the Court's web site at <www.tnmb.uscourts.gov>. If you received this notice by mail, you may have three additional days in which to file a timely response under Rule 9006(f) of the Federal Rules of Bankruptcy procedure.

If you or your attorney do not take these steps, the court may decide that you do not oppose the relief sought in the motion and may enter an order granting that relief.

Date: April 10, 2019

Respectfully submitted,

**LAW OFFICE OF MICHAEL GIGANDET**

**/s/ Michael Gigandet**

---

Michael Gigandet, Trustee #11498  
208 Centre Street  
Pleasant View, TN 37146  
615-746-4949  
michael@mgigandet.com

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE MIDDLE DISTRICT OF TENNESSEE

IN RE:  
LEN SALAS,  
  
Debtor.

CASE NO. 18-02662-MH3-7  
CHAPTER 7  
JUDGE MARIAN HARRISON

**TRUSTEE'S MOTION TO SELL PROPERTY**

Comes now Michael Gigandet, the duly appointed Chapter 7 trustee, and moves this Court for an order to sell property of the debtor as outlined below:

**DESCRIPTION OF PROPERTY:** Any and all claims and interests of the bankruptcy estate or the Chapter 7 trustee to the certain real estate located at 1610 Riggs Place, NW, Washington, DC 20009, such legal and equitable interest in the real estate having been ruled as possessed by Max Salas pursuant to that certain *Memorandum Decision and Order Re Objection to Homestead Exemption* entered on September 25, 2018, in the bankruptcy case of Max Salas before the United States Bankruptcy Court for the District of the District of Columbia; Case No. 18-00260. Such claims and interests being sold include, but are not limited to, the Chapter 7 trustee's rights to pursue a cause of action against Max Salas under the trustee's avoidance powers pursuant to Bankruptcy Code Sections 544, 545, 547, 548, 549, or 553.

**DATE AND TIME:** Immediately after objection period

**TYPE OF SALE:** Private sale to Ron Salas

**TERMS OF SALE:** \$10,000.00 cash

**LIENS:** SunTrust Bank has a valid lien on the property located at 1610 Riggs Place, NW, Washington, DC 20009. There may also be certain tax liens on that property. All liens on the real property will continue to attach to the real property after this sale, in the order and priority in which they currently attach.

ANY VALID AND PROPER LIEN WILL ATTACH TO THE PROCEEDS OF THE SALE. TRUSTEE WILL CONVEY TO BUYER BY APPROPRIATE INSTRUMENT, THE RIGHT, TITLE AND INTEREST THAT TRUSTEE HAS THE RIGHT TO CONVEY. PROCEEDS OF THE SALE WILL BE SUBJECT TO AGENT FEES AND EXPENSES, IF ANY, AND ATTORNEY FOR TRUSTEE FEES AND EXPENSES.

Debtor's Statutory Exemption: The debtor is not entitled to an exemption from the sale of this interest.

The trustee is verifying with both the Internal Revenue Service and the Tennessee Dept. of Revenue that they have no secured tax liens against this debtor.

The sale represents an arms-length transaction between the parties, made without fraud, collusion, and no attempt has been made by either party to take any unfair advantage of the other. The Buyer is purchasing the property in good faith pursuant to 11 U.S.C. Section 363(m).

With the exception of liens that are perfected against the real estate located at 1610 Riggs Place, NW, Washington, DC 20009, the sale of the property is being made free and clear of any interest in the property held by an entity other than the estate pursuant to 11 U.S.C. Section 363(f) because either: (1) applicable non-bankruptcy law permits the sale of the property free and clear of such interests; (2) such entity consents to the sale; (3) such interest is a lien and the price at which the property is to be sold is greater than the aggregate value of all liens on such property; (4) such interest is in bona fide dispute; or (5) such entity could be compelled, in a legal or equitable proceedings, to accept a money satisfaction of such interest.

Any party who objects to the motion to sell must file any response or objection electronically pursuant to the 9013 Notice of this Motion to Sell that has been filed and served with this motion. In the absence of a timely filed objection to this Motion to Sell, or, in the absence of a timely upset bid (as detailed below) the court may enter an order approving this Motion to Sell without further notice or hearing.

Any party interested in purchasing the property (an “Upset Bidder”) should file a notice of an upset bid with the Bankruptcy Court, United States Trustee, and Chapter 7 Trustee (at the address listed below) within the time set by the 9013 notice (or by the Bankruptcy Clerk if filed under LBR 9075). The Upset Bidder shall submit to the undersigned Trustee an offer, in writing, in an amount equal to the Alternative Minimum Bid (defined below), and submit information demonstrating the financial wherewithal of the Upset Bidder to consummate the proposed transaction. The Trustee, in the Trustee’s discretion, will determine if the Upset Bidder has submitted a qualified bid based on the terms of the bid, and the Upset Bidder’s financial ability to consummate the proposed purchase at the Alternative Minimum Bid price. The deadlines set forth in this paragraph concerning objections to a proposed sale by an Upset Bidder supercede those provided in Fed. R. Bankr.P. 6004(b).

The Alternative Minimum Bid is \$11,500.00.

If a qualified Alternative Minimum Bid is timely received by the Trustee, then the Trustee shall conduct a private auction at a time, place and manner that is determined by the Trustee. The Trustee will file a notice of the auction time and place with the court. The Trustee will select the bid, or combination of bids, at the conclusion of the auction that the Trustee believes to be the highest or best value for the Property (the “Winning Bidder”). The Trustee reserves the right to select the best bid, even if not the highest bid. The Winning Bidder must complete and sign all agreements or other documents with the Trustee evidencing and containing the terms and conditions on which the winning bid was made before the auction is concluded. In the event the Winning Bidder is different from the Buyer identified in this Motion to sell, the Trustee shall ascertain whether the

Winning Bidder is an insider of the debtor, whether the sale represents an arms-length transaction between the parties, made without fraud or collusion, and whether there has been any attempt by either party to take an unfair advantage of the other such that the Winning Bidder may be deemed to be purchasing the property in good faith pursuant to 11 U.S.C. Section 363(m). The Trustee shall state these factual findings in any order approving the Motion to Sell that is submitted to the Court. The Court may, in its discretion, hold a separate hearing to make the findings required to approve the sale pursuant to Section 363(m).

If a bidder at the auction objects to the Trustee's selection of the Winning Bidder, then that bidder may submit a bid under protest at the auction and shall have standing to object to the Trustee's selection of the Winning Bidder. The Trustee shall notify the Court of the objection to the Trustee's selection of the Winning Bidder and the Court shall hold a hearing on the objection.

If for any reason the Winning Bidder fails to consummate the sale of the Property, the offeror of the second highest or best bid (subject to the same reservations) will automatically be deemed to have submitted the highest and best bid, and the Trustee is authorized to effect the sale of the Property to such offeror without further order from the bankruptcy court. If such failure to consummate the purchase of the Property is the fault of the Winning Bidder, the Winning Bidder's deposit, if any, shall be forfeited to the Trustee, and the Trustee specifically reserves the right to seek all available damages from the defaulting bidder.

The Trustee reserves the right to: (1) impose, at or before the auction, additional terms and conditions on a sale of the Property; (2) extend the deadlines from those set forth herein, adjourn the auction at the auction; (3) withdraw the Property, or any part of the Property, from sale at any time before or during the auction, and to make subsequent attempts to market the same; and (4) reject all bids if, in the Trustee's reasonable judgment, no bid is for a fair and adequate price.

It is anticipated that there is sufficient equity in the property to pay all 506(c) expenses.

WHEREFORE, the Trustee requests that the Court enter an Order, submitted by the Trustee, in the absence of any timely filed objection to the sale motion, which:

1. Authorizes the Trustee to sell the Property;
2. Approves the sale of the Property pursuant to 11 U.S.C. Section 363(b), (f), (h), (m) and Fed. R. Bankr. P. 6004;
3. Declares that this sale is subject to all liens against the real property located at 1610 Riggs Place, NW, Washington, DC 20009;

4. Declares that all other liens against the Property attach to the proceeds of the sale;
5. Approves the payment of sale proceeds to: (1) the costs of sale; (2) the satisfaction of liens in the Property in order of priority; (3) the satisfaction of any co-owner's interest; and (4) the satisfaction of the debtor's exemption in the property.
6. Waives the 10-day stay of the order approving the sale under Fed. R. Bankr. P. 6004(h);
7. Authorizes the Trustee to execute any documents needed to affect this sale of Property, including execution of a confirmatory deed to Max Salas with the consent of Buyer;
8. And for such other relief as the Court may deem proper.

Respectfully submitted,

**LAW OFFICE OF MICHAEL GIGANDET**  
**/s/ Michael Gigandet**

---

Michael Gigandet, #011498  
208 Centre St.  
Pleasant View, TN 37146  
615-746-4949  
Fax: 615-746-4950  
[michael@mgigandet.com](mailto:michael@mgigandet.com)

**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing has been forwarded by U. S. Mail, 1st class postage prepaid, to the U. S. Trustee's Office, 318 Customs House, 701 Broadway, Nashville, TN 37203, to the debtor(s), to the debtor's attorney and to all creditors and all interested parties, per the mailing matrix attached to and filed with the original of this document, on this the 10th day of April, 2019.

**/s/ Michael Gigandet**

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Michael Gigandet, Trustee



IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE MIDDLE DISTRICT OF TENNESSEE

IN RE:  
LEN SALAS,  
  
Debtor.

CASE NO. 18-02662-MH3-7  
CHAPTER 7  
JUDGE MARIAN HARRISON

**PROPOSED ORDER TO SELL PROPERTY**

Upon the notice and motion of Michael Gigandet, the Chapter 7 trustee, to sell any and all claims and interests of the bankruptcy estate or the Chapter 7 trustee to the certain real estate located at 1610 Riggs Place, NW, Washington, DC 20009, such legal and equitable interest in the real estate having been ruled as possessed by Max Salas pursuant to that certain *Memorandum Decision and Order Re Objection to Homestead Exemption* entered on September 25, 2018, in the bankruptcy case of Max Salas before the United States Bankruptcy Court for the District of the District of Columbia; Case No. 18-00260. Such claims and interests being sold include, but are not limited to, the Chapter 7 trustee's rights to pursue a cause of action against Max Salas under the trustee's avoidance powers pursuant to Bankruptcy Code Sections 544, 545, 547, 548, 549, or 553, notice having been given pursuant to LR 9013-1, and no objections filed thereto within the time required;

It is therefore **ORDERED, ADJUDGED and DECREED** that the trustee's motion to sell any and all claims and interests of the bankruptcy estate or the Chapter 7 trustee to the certain real estate located at 1610 Riggs Place, NW, Washington, DC 20009, such legal and equitable interest in the real estate having been ruled as possessed by Max Salas pursuant to that certain *Memorandum Decision and Order Re Objection to Homestead Exemption* entered on September 25, 2018, in the bankruptcy case of Max Salas before the United States Bankruptcy Court for the District of the District of Columbia; Case No. 18-00260. Such claims and interests being sold include, but are not limited to, the

Chapter 7 trustee's rights to pursue a cause of action against Max Salas under the trustee's avoidance powers pursuant to Bankruptcy Code Sections 544, 545, 547, 548, 549, or 553, free and clear of liens shall be and is hereby granted;

It is also **ORDERED, ADJUDGED and DECREED** the sale of the property pursuant to 11 U.S.C. Section 363(b), (f), (h), (m) and Fed. R. Bankr. P. 6004 is approved; and

It is further **ORDERED, ADJUDGED and DECREED** that all liens, if any, shall attach to the proceeds of the sale and that the 14-day stay of the order approving the sale under Fed. R. Bankr. P. 6004(h) shall be and is hereby waived.

**ENTERED** this the \_\_\_\_ day of \_\_\_\_\_, 2019.

\_\_\_\_\_  
U.S. BANKRUPTCY JUDGE

APPROVED FOR ENTRY:

**LAW OFFICE OF MICHAEL GIGANDET**

\_\_\_\_\_  
Michael Gigandet, Trustee #011498  
208 Centre St.  
Pleasant View, Tenn. 37146  
(615) 746-4949  
Fax: 615-746-4950  
[michael@mgigandet.com](mailto:michael@mgigandet.com)

BANK OF AMERICA  
PO BOX 982238  
EL PASO TX 79998-2238

Bank of America, N.A.  
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El Paso, TX 79998-2284

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General Correspondence  
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Wilmington, DE 19899-8801

BB AND T  
PO BOX 1847  
WILSON NC 27894-1847

BB&T, Bankruptcy Section  
100-50-01-51  
PO Box 1847  
Wilson, NC 27894-1847

Best Buy Credit Services  
Correspondence  
PO Box 790441  
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WASHINGTON DC 20001-2714

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NASHVILLE, TN 37212-2107

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Office of the Attorney General for DC  
441 4th Street, N.W., Suite 1010S  
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Max Salas  
c/o Phillip G. Young  
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SunTrust Bank  
1001 Semmes Ave.  
Richard, Virginia 23222

SunTrust Mortgage, Inc  
PO Box 27767  
Bankruptcy Department RVW-3034  
Richmond, VA 23261-7767

SunTrust Mortgage, Inc.  
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TIMOTHY G. NIARHOS +  
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NASHVILLE, TN 37212-2107

U.S. Bank National Association, not in its i  
Brock and Scott, PLLC  
Shilpini Burris  
6 Cadillac Dr. Suite 140  
Brentwood, TN 37027-5080

US TRUSTEE +  
OFFICE OF THE UNITED STATES TRUSTEE  
701 BROADWAY STE 318  
NASHVILLE, TN 37203-3966

Dated: 6/12/2019

**IN THE UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF TENNESSEE**

<b>IN RE:</b>	)	
	)	<b>CASE NO. 318-02662</b>
<b>LEN SALAS,</b>	)	
	)	<b>JUDGE MARIAN F. HARRISON</b>
<b>Debtor.</b>	)	
	)	<b>CHAPTER 7</b>
	)	
	)	

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**ORDER**

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This matter came before the Court on the Trustee's motion to sell, the objection of Creditors, Nicolaas J. Brekelmans and Gail Gregory Brekelmans, Co-personal Representatives of the Estate of Nina Brekelmans and Michael McLoughlin and Martha Johnson, Co-personal Representatives of the Estate of Michael Patrick McLoughlin (collectively "Estates Creditors"), and the objection of the U.S. Trustee, which was withdrawn at the end of the hearing. Based on the oral findings on the record, which are incorporated in this Order:

**IT IS ORDERED** that the motion to sell any potential avoidance actions against Max Salas and/or his bankruptcy estate under 11 U.S.C. §§ 544, 545, 547, 548, 549, and 553, as related to the real property located at 1610 Riggs Place, NW, Washington, D.C., is **GRANTED**, and the Estates Creditors' objection to the sale is **OVERRULED**.

**IT IS FURTHER ORDERED** that the Trustee shall draft a new notice of sale and file it with the Court. The new notice shall clearly state that the Trustee is selling any potential avoidance actions against Max Salas and/or his bankruptcy estate under 11 U.S.C. §§ 544, 545, 547, 548, 549, and 553, as related to the real property located at 1610 Riggs Place, NW, Washington, D.C.

**IT IS FURTHER ORDERED** that the Estates Creditors and the U.S. Trustee shall have until close of business on June 21, 2019, to provide the names, addresses, email addresses, and telephone numbers of any potential buyers.

**IT IS FURTHER ORDERED** that the Trustee shall provide the notice to all interested parties, the potential buyers that were identified by the Trustee, and the additional persons and/or entities, if any, provided by the Estates Creditors or the U.S. Trustee by June 28, 2019.

**IT IS FURTHER ORDERED** that any party interested in purchasing the property shall submit to the Trustee an offer, in writing, in an amount equal to or higher than \$11,000, by close of business, on Tuesday, July 9, 2019.

**IT IS FURTHER ORDERED** that if no alternative bids are received, the Trustee shall notify the Court and submit an order approving the sale to Ron Salas for \$10,000 in cash.

**IT IS FURTHER ORDERD** that if alternative bids are received, the Trustee shall conduct an auction on Tuesday, July 16, 2019, at 9:00 a.m., outside Courtroom 3, Customs House, 701 Broadway, Nashville, TN 37203, and report the results of the auction in open court that same date.

**IT IS SO ORDERED.**

**This Order was signed and entered electronically as indicated  
at the top of the first page.**

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE MIDDLE DISTRICT OF TENNESSEE

IN RE:  
LEN SALAS,

Debtor.

CASE NO. 18-02662-MH3-7  
CHAPTER 7  
JUDGE MARIAN HARRISON

**TRUSTEE'S SUPPLEMENTAL NOTICE OF AUCTION**

Comes now Michael Gigandet, the duly appointed Chapter 7 trustee, and pursuant to the Court's order of June 12, 2019, reschedules the auction of estate assets as noted below:

**DESCRIPTION OF  
PROPERTY:**

Any potential avoidance actions against Max Salas and/or his bankruptcy estate under 11 U.S.C. Sections 544, 545, 547, 548, 549, and 553, as related to the real property located at 1610 Riggs Place, NW, Washington, D.C.

**DATE AND TIME:**

An offer in writing by close of business July 9, 2019 in an amount equal to or greater than \$11,000.00. If alternative bids are received, the trustee will conduct an auction on Tuesday, July 16, 2019, at 9:00 a.m., outside Courtroom 3, Customs House, 701 Broadway, Nashville, TN 37203, and report the results of the auction in open court that same date.

**TYPE OF SALE:**

Public Auction

**TERMS OF SALE:**

Cash

**Liens:**

There are no liens on this asset.

ANY VALID AND PROPER LIEN WILL ATTACH TO THE PROCEEDS OF THE SALE. TRUSTEE WILL CONVEY TO BUYER BY APPROPRIATE INSTRUMENT, THE RIGHT, TITLE AND INTEREST THAT TRUSTEE HAS THE RIGHT TO CONVEY. PROCEEDS OF THE SALE WILL BE SUBJECT TO AGENT FEES AND EXPENSES, IF ANY, AND ATTORNEY FOR TRUSTEE FEES AND EXPENSES.

Debtor's Statutory Exemption: The debtor is not entitled to an exemption from the sale of the cause of action asset.

The trustee has verified with both the Internal Revenue Service and the Tennessee Dept. of Revenue that they have no secured tax liens against this debtor.



If for any reason the Winning Bidder fails to consummate the sale of the Property, the offeror of the second highest or best bid (subject to the same reservations) will automatically be deemed to have submitted the highest and best bid, and the Trustee is authorized to effect the sale of the Property to such offeror without further order from the bankruptcy court. If such failure to consummate the purchase of the Property is the fault of the Winning Bidder, the Winning Bidder's deposit, if any, shall be forfeited to the Trustee, and the Trustee specifically reserves the right to seek all available damages from the defaulting bidder.

The Trustee reserves the right to: (1) impose, at or before the auction, additional terms and conditions on a sale of the Property; (2) extend the deadlines from those set forth herein, adjourn the auction at the auction; (3) withdraw the Property, or any part of the Property, from sale at any time before or during the auction, and to make subsequent attempts to market the same; and (4) reject all bids if, in the Trustee's reasonable judgment, no bid is for a fair and adequate price.

Respectfully submitted,

**LAW OFFICE OF MICHAEL GIGANDET**

**/s/ Michael Gigandet**

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Michael Gigandet, #011498  
Attorney for Trustee  
208 Centre St.  
Pleasant View, TN 37146  
(615) 746-4949  
Fax: (615) 746-4950  
michael@mgigandet.com

**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing has been forwarded by U. S. Mail, 1st class postage prepaid, to the U. S. Trustee's Office, 318 Customs House, 701 Broadway, Nashville, TN 37203, to the debtor's attorney and to all creditors and all interested parties, per the mailing matrix attached to and filed with the original of this document, and to select potential buyers known to the trustee as investors in bankruptcy assets, on this the 27th day of June, 2019.

**/s/ Michael Gigandet**

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Michael Gigandet, Trustee

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE MIDDLE DISTRICT OF TENNESSEE

IN RE:  
LEN SALAS,

Debtor.

CASE NO. 18-02662-MH3-7  
CHAPTER 7  
JUDGE MARIAN HARRISON

**TRUSTEE'S NOTICE OF RESCHEDULED AUCTION**

Comes now Michael Gigandet, the duly appointed Chapter 7 trustee and files this his notice of the rescheduling of the auction sale in this matter from July 16, 2019 until 9:00 a.m., Tuesday, July 23, 2019 outside Courtroom 3, Customs House, 701 Broadway, Nashville, TN 37203.

Respectfully submitted,

**LAW OFFICE OF MICHAEL GIGANDET**

/s/ **Michael Gigandet**

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Michael Gigandet, #11498  
208 Centre Street  
Pleasant View, TN 37146  
(615) 746-4949  
Fax: 615-746-4950  
michael@mgigandet.com

**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing was electronically filed on July 16, 2019. Notice of the filing will be sent by operation of the Court's Electronic Filing System on the electronic filing receipt. Parties may access this filing through the Court's electronic filing system.

/s/ **Michael Gigandet**

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Michael Gigandet, Trustee

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE MIDDLE DISTRICT OF TENNESSEE

IN RE:  
LEN SALAS,

Debtor.

CASE NO. 18-02662-MH3-7  
CHAPTER 7  
JUDGE MARIAN HARRISON

**TRUSTEE'S REPORT OF SALE**

The trustee, Michael Gigandet, makes the following report of sale of the debtor's potential causes of action concerning the real estate located at 1610 Riggs Place, NW, Washington, D.C, in the above public auction on July 23, 2019. Notice of this sale was provided to all creditors and parties in interest by Trustee's Notice of Motion to Sell Property mailed on April 10, 2019, and a supplemental notice of auction was mailed on June 27, 2019. A notice of rescheduled auction was filed on July 16, 2019. By signature below, the trustee hereby certifies that the objections to the sale were overruled. The order authorizing the sale was entered on June 12, 2019.

The property sold for \$156,000.00. The bill of sale is attached.

The debtor is not entitled to an exemption from the sale of this property.

Respectfully submitted,

**LAW OFFICE OF MICHAEL GIGANDET**  
**/s/ Michael Gigandet**

\_\_\_\_\_  
Michael Gigandet, Trustee #11498  
208 Centre Street  
Pleasant View, TN 37146  
615-746-4949  
Fax: 615-746-4950  
[michael@mgigandet.com](mailto:michael@mgigandet.com)

### **CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing Trustee's Report of Sale has been forwarded to the U. S. Trustee, 318 Customs House, 701 Broadway, Nashville, TN 37203, on this the 14th day of August, 2019.

**/s/Michael Gigandet**

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Michael Gigandet

UNITED STATES BANKRUPTCY COURT  
FOR THE MIDDLE DISTRICT OF TENNESSEE  
at Nashville

In re:

LEN SALAS

Debtor

:

: Case No. 3:18-bk-02662  
Chapter 7

:

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SALE OF ESTATE PROPERTY  
FREE AND CLEAR OF LIENS AND INTERESTS

IN ACCORDANCE WITH the Trustee's Motion and Notice of Sale of Property dated April 10, 2019, this Court's Order of June 12, 2019 (D-179) approving bidding procedures and the Trustee's sale, the Trustee's Supplemental Notice of Auction dated June 27, 2019 and the Trustee's Notice of Rescheduled Auction dated July 16, 2019, the Trustee having conducted a public auction sale of certain property of the Debtor's estate, on July 23, 2019, upon notice to all creditors and parties in interest, the Trustee having reported the results of the auction sale at a hearing held herein on July 23, 2019, the Trustee hereby confirms the sale of property of the above captioned estate, as follows:

1. Property conveyed. All of the Trustee's and the Len Salas Estate's right, title and interest in and to each and every claim and recovery action to which the Trustee or this estate may have, under the provisions of 11 U.S.C. §§ 544 through 553, as applicable, related to the property located at 1610 Riggs Place, NW, Washington, DC ("the DC Property").
2. Purchaser. the Trustee hereby transfers and conveys all property rights and interests conveyed hereby to the Estate of Michael Patrick McLoughlin and the Estate of Nina Brekelmans, by and through their trustees and representatives, for and in consideration of the total sum of \$156,000, receipt of which is hereby acknowledged.
3. The Property is conveyed free and clear of all interests, claims and rights of all creditors and parties.

July 31, 2019

For the Seller:

MICHAEL GIGANDET, TRUSTEE

By:

  
Michael Gigandet

SIGNATURES CONTINUE ON NEXT PAGE

July 31, 2019

For the Purchaser:

THE ESTATE OF MICHAEL PATRICK  
MCLOUGHLIN AND THE ESTATE OF NINA  
BREKELMANS

By: Philip J. McNutt

Philip J. McNutt, attorney for the Estate of  
Michael Patrick McLoughlin and the Estate  
of Nina Brekelmans

**UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF TENNESSEE  
NASHVILLE DIVISION**

In re:	§	Case No. 3:18-BK-02662
	§	
LEN SALAS	§	
	§	
	§	
Debtor	§	

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**TRUSTEE'S FINAL REPORT (TFR)**

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter 11 of the United States Bankruptcy Code was filed on 04/18/2018. The case was converted to one under Chapter 7 on 12/26/2018. The undersigned trustee was appointed on 12/26/2018.
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. § 704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.
4. The trustee realized gross receipts of \$156,000.00

Funds were disbursed in the following amounts:

Payments made under an interim distribution	<u>\$0.00</u>
Administrative expenses	<u>\$29,230.57</u>
Bank service fees	<u>\$0.00</u>
Other Payments to creditors	<u>\$0.00</u>
Non-estate funds paid to 3 <sup>rd</sup> Parties	<u>\$0.00</u>
Exemptions paid to the debtor	<u>\$0.00</u>
Other payments to the debtor	<u>\$0.00</u>
Leaving a balance on hand of <sup>1</sup>	<u>\$126,769.43</u>

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

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<sup>1</sup> The balance on funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursements will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

6. The deadline for filing non-governmental claims in this case was 06/03/2019 and the deadline for filing government claims was \_\_\_\_\_. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.
7. The Trustee's proposed distribution is attached as **Exhibit D**.
8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$11,050.00. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$11,050.00, for a total compensation of \$11,050.00<sup>2</sup>. In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00, and now requests reimbursement for expenses of \$0.00, for total expenses of \$0.00.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 01/13/2020

By: /s/ Michael Gigandet  
Trustee

**STATEMENT:** This Uniform form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

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<sup>2</sup> If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).



**FORM 1**  
**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

Page No: 1

Exhibit A

**Case No.:** 18-02662-MH3-7  
**Case Name:** SALAS, LEN  
**For the Period Ending:** 1/13/2020

**Trustee Name:** Michael Gigandet  
**Date Filed (f) or Converted (c):** 12/26/2018 (c)  
**\$341(a) Meeting Date:** 01/23/2019  
**Claims Bar Date:** 06/03/2019

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
<b>Ref. #</b>					
1	1610 Riggs Pl NW Washington DC 20009-6417	\$0.00	\$0.00	\$0.00	FA
2	House Goods and FurnishingsTotal value: \$3,390.00. Household Goods are held jointly with spouse. Debtor's survivorship interest in household goods has a minimal valu See attached Personal Property list	\$701.00	\$0.00	\$0.00	FA
3	Clothing	\$500.00	\$0.00	\$0.00	FA
4	Dog	\$0.00	\$0.00	\$0.00	FA
5	Joint Checking account with Spouse Bank of America Account No. ending in 4559	\$1.00	\$0.00	\$0.00	FA
6	Cash	\$0.00	\$0.00	\$0.00	FA
7	Wells Fargo IRA Account No. Ending in 6169	\$2,613.47	\$0.00	\$0.00	FA
8	Retirement Account Viacom Retirement Account Vested Balance as of December 31, 2017 \$49,557.91 IRA Wells Fargo IRA Account No. Ending in 6169 \$2,613.47	\$49,557.91	\$0.00	\$0.00	FA
9	Protective Life Insurance policy; term policy; \$700,000.00 Death Benefit Wife \$0.00	\$0.00	\$0.00	\$0.00	FA
10	Debtor's right to pursue fraudulent transfer action (u)	\$0.00	\$156,000.00	\$156,000.00	FA
<b>Asset Notes:</b> This asset is based upon the debtor's interest in the real estate listed as asset 1.					

**TOTALS (Excluding unknown value)**

**\$53,373.38**

**\$156,000.00**

**\$156,000.00**

**Gross Value of Remaining Assets**

**\$0.00**

**Major Activities affecting case closing:**

07/18/2019 Auction sale scheduled for next week. Successfully defended motion to sell in June 2-day hearing.

05/29/2019 Preparing for June hearing on objections to sell

05/08/2019 Exchanged e-mails with Oberon and Gigandet regarding scheduling of 10/04/23 hearings.

Case 3:23-cv-00987 Document 7-5 Filed 10/04/23 Page 25 of 50 PageID #: 1763

**FORM 1**  
**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

Page No: 2

Exhibit A

**Case No.:** 18-02662-MH3-7  
**Case Name:** SALAS, LEN  
**For the Period Ending:** 1/13/2020

**Trustee Name:** Michael Gigandet  
**Date Filed (f) or Converted (c):** 12/26/2018 (c)  
**§341(a) Meeting Date:** 01/23/2019  
**Claims Bar Date:** 06/03/2019

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets

03/29/2019 Prepared pleadings recently to sell asset. Also prepared pleadings to employ special counsel. Sent e-mails to two attorneys today regarding status. Telephone conference with debtor's attorney.

03/19/2019 Exchanged e-mails with attorney for creditors who may serve as special counsel. Prepared pleadings to employ. Reviewed offer to buy. Continuing asset review.

**Initial Projected Date Of Final Report (TFR):** 04/30/2020

**Current Projected Date Of Final Report (TFR):** 04/30/2020

/s/ MICHAEL GIGANDET  
MICHAEL GIGANDET

# FORM 2

Page No: 1

Exhibit B

## CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 18-02662-MH3-7  
Case Name: SALAS, LEN  
Primary Taxpayer ID #: \*\*\_\*\*\*4278  
Co-Debtor Taxpayer ID #:  
For Period Beginning: 4/18/2018  
For Period Ending: 1/13/2020

Trustee Name: Michael Gigandet  
Bank Name: PINNACLE BANK  
Checking Acct #: \*\*\*\*\*0182  
Account Title:  
Blanket bond (per case limit): \$720,000.00  
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
07/29/2019	(10)	Law Office of Philip J. McNutt, PLLC	Down payment on purchase of cause of action as per order to sell June 12, 2019	1241-000	\$10,000.00		\$10,000.00
08/05/2019	(10)	Law Office of Philip J. McNutt, PLLC	Balance due on purchase of cause of action as per order to sell June 12, 2019	1241-000	\$146,000.00		\$156,000.00
09/30/2019	3001	Eric L. Jones, JSH Accounting & Tax Services	Final compensation to accountant as per order of 09-27-19	3410-000		\$375.00	\$155,625.00
09/30/2019	3002	United States Treasury	Payment of estate taxes as per order of 09-27-19; Employer ID#: 35-7094278; 2018 form 1041	2810-000		\$15,810.00	\$139,815.00
10/30/2019	3003	Michael Gigandet	Final compensation and expenses to attorney for trustee as per order of 10-28-19	*		\$12,864.57	\$126,950.43
			fees \$(12,600.00)	3110-000			\$126,950.43
			expenses \$(264.57)	3120-000			\$126,950.43
11/11/2019	3004	U.S. Bankruptcy Court Clerk	Bill of costs for court fees for motion to sell	2700-000		\$181.00	\$126,769.43

<b>TOTALS:</b>	\$156,000.00	\$29,230.57	\$126,769.43
<b>Less: Bank transfers/CDs</b>	\$0.00	\$0.00	
<b>Subtotal</b>	\$156,000.00	\$29,230.57	
<b>Less: Payments to debtors</b>	\$0.00	\$0.00	
<b>Net</b>	\$156,000.00	\$29,230.57	

### For the period of 4/18/2018 to 1/13/2020

Total Compensable Receipts:	\$156,000.00
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$156,000.00
Total Internal/Transfer Receipts:	\$0.00

Total Compensable Disbursements:	\$29,230.57
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	\$29,230.57
Total Internal/Transfer Disbursements:	\$0.00

### For the entire history of the account between 07/25/2019 to 1/13/2020

Total Compensable Receipts:	\$156,000.00
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$156,000.00
Total Internal/Transfer Receipts:	\$0.00

Total Compensable Disbursements:	\$29,230.57
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	\$29,230.57
Total Internal/Transfer Disbursements:	\$0.00

# FORM 2

Page No: 2

Exhibit B

## CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 18-02662-MH3-7  
Case Name: SALAS, LEN  
Primary Taxpayer ID #: \*\*\_\*\*\*4278  
Co-Debtor Taxpayer ID #:  
For Period Beginning: 4/18/2018  
For Period Ending: 1/13/2020

Trustee Name: Michael Gigandet  
Bank Name: PINNACLE BANK  
Checking Acct #: \*\*\*\*\*0182  
Account Title:  
Blanket bond (per case limit): \$720,000.00  
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance

TOTAL - ALL ACCOUNTS

NET DEPOSITS

NET DISBURSE

ACCOUNT BALANCES

\$156,000.00

\$29,230.57

\$126,769.43

For the period of 4/18/2018 to 1/13/2020

Total Compensable Receipts: \$156,000.00  
Total Non-Compensable Receipts: \$0.00  
Total Comp/Non Comp Receipts: \$156,000.00  
Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$29,230.57  
Total Non-Compensable Disbursements: \$0.00  
Total Comp/Non Comp Disbursements: \$29,230.57  
Total Internal/Transfer Disbursements: \$0.00

For the entire history of the case between 12/26/2018 to 1/13/2020

Total Compensable Receipts: \$156,000.00  
Total Non-Compensable Receipts: \$0.00  
Total Comp/Non Comp Receipts: \$156,000.00  
Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$29,230.57  
Total Non-Compensable Disbursements: \$0.00  
Total Comp/Non Comp Disbursements: \$29,230.57  
Total Internal/Transfer Disbursements: \$0.00

/s/ MICHAEL GIGANDET

MICHAEL GIGANDET

## CLAIM ANALYSIS REPORT

Page No: 1

Exhibit C

Case No. 18-02662-MH3-7  
Case Name: SALAS, LEN  
Claims Bar Date: 06/03/2019

Trustee Name: Michael Gigandet  
Date: 1/13/2020

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
	MICHAEL GIGANDET  208 Centre St. Pleasant View TN 37146	11/11/2019	Trustee Compensation	Allowed	2100-000	\$0.00	\$11,050.00	\$11,050.00	\$0.00	\$0.00	\$0.00	\$11,050.00
1	BB&T, BANKRUPTCY SECTION PO BOX 1847 100-50-01-51 Wilson NC 27894	04/25/2018	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$14,256.43	\$14,256.43	\$0.00	\$0.00	\$0.00	\$14,256.43

**Claim Notes:** Allow as unsecured

2P	INTERNAL REVENUE SERVICE Centralized Insolvency Office PO Box 7346 Philadelphia PA 19101-7346	05/09/2018	Claims of Governmental Units	Amended	5800-000	\$0.00	\$5,023.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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**Claim Notes:** Disallowed, amended by claim 2PA

2U	INTERNAL REVENUE SERVICE Centralized Insolvency Office PO Box 7346 Philadelphia PA 19101-7346	05/09/2018	General Unsecured § 726(a)(2)	Amended	7100-000	\$0.00	\$94.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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**Claim Notes:** Disallowed, amended by claim 2UA

2PA	INTERNAL REVENUE SERVICE Centralized Insolvency Office PO Box 7346 Philadelphia PA 19101-7346	05/09/2018	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$5,025.53	\$5,025.53	\$0.00	\$0.00	\$0.00	\$5,025.53
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**Claim Notes:** Allow as priority

2UA	INTERNAL REVENUE SERVICE Centralized Insolvency Office PO Box 7346 Philadelphia PA 19101-7346	05/09/2018	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$118.63	\$118.63	\$0.00	\$0.00	\$0.00	\$118.63
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**Claim Notes:** Allow as unsecured

## CLAIM ANALYSIS REPORT

Page No: 2

Exhibit C

Case No. 18-02662-MH3-7  
Case Name: SALAS, LEN  
Claims Bar Date: 06/03/2019

Trustee Name: Michael Gigandet  
Date: 1/13/2020

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
3	BANK OF AMERICA, N.A. P O Box 15102 Wilmington DE 19886-5102	06/20/2018	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$1,904.75	\$1,904.75	\$0.00	\$0.00	\$0.00	\$1,904.75

**Claim Notes:** Allow as unsecured

4	SUNTRUST MORTGAGE, INC  PO Box 27767 Bankruptcy Department RVW-3034 Richmond VA 23261	06/29/2018	Real Estate- -Consensual Liens (mortgages, deeds of trust, PMSI)	Disallowed	4110-000	\$0.00	\$1,103,716.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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**Claim Notes:** Disallow as secured

5	ESTATE OF MICHAEL PATRICK MCLOUGHLIN c/o Philip J. McNutt 11921 Freedom Dr., Ste 584 Reston VA 20190	08/07/2018	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$7,700,000.00	\$7,700,000.00	\$0.00	\$0.00	\$0.00	\$7,700,000.00
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**Claim Notes:** Allow as unsecured

6	ESTATE OF NINA BREKELMANS c/o Philip J. McNutt 11921 Freedom Dr., Ste 584 Reston VA 20190	08/07/2018	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$7,500,000.00	\$7,500,000.00	\$0.00	\$0.00	\$0.00	\$7,500,000.00
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**Claim Notes:** Allow as unsecured

7	IDA WILLIAMS, RECORDER OF DEEDS  1101 4th St. SW Suite 500 WASHINGTON DC 20024	12/06/2018	Real Estate- -Consensual Liens (mortgages, deeds of trust, PMSI)	Disallowed	4110-000	\$0.00	\$24,671.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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**Claim Notes:** Disallow as secured

## CLAIM ANALYSIS REPORT

Page No: 3

Exhibit C

Case No. 18-02662-MH3-7  
Case Name: SALAS, LEN  
Claims Bar Date: 06/03/2019

Trustee Name: Michael Gigandet  
Date: 1/13/2020

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
8	OFFICE OF THE UNITED STATES TRUSTEE 701 Broadway, Suite 318 Nashville TN 37203	02/15/2019	U.S. Trustee Quarterly Fees	Allowed	2950-000	\$0.00	\$650.00	\$650.00	\$0.00	\$0.00	\$0.00	\$650.00

**Claim Notes:** Allow as administrative

9	FORSTER LAW FIRM PLLC MICHAEL FORSTER 2007 VERMONT AVENUE NW WASHINGTON DC 20001	03/25/2019	General Unsecured § 726(a)(2)	Disallowed	7100-000	\$0.00	\$14,074.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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**Claim Notes:** Disallow, duplicated by claim no. 10

10	FORSTER LAW FIRM, PLLC 2007 Vermont Avenue NW 1441 W St NW Washington DC 20001	04/01/2019	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$14,074.88	\$14,074.88	\$0.00	\$0.00	\$0.00	\$14,074.88
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**Claim Notes:** Allow as unsecured

11	NIARHOS LAW GROUP, PLC  1106 18th Ave S Nashville TN 37212	07/29/2019	Other Prior Chapter Administrative Expenses	Allowed	6990-000	\$0.00	\$5,938.37	\$5,938.37	\$0.00	\$0.00	\$0.00	\$5,938.37
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**Claim Notes:** Allow as prior chapter administrative claim

\$16,400,599.36	\$15,253,018.59	\$0.00	\$0.00	\$0.00	15,253,018.59
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Case No. 18-02662-MH3-7  
Case Name: SALAS, LEN  
Claims Bar Date: 06/03/2019

Trustee Name: Michael Gigandet  
Date: 1/13/2020

## CLAIM CLASS SUMMARY TOTALS

Claim Class	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
Claims of Governmental Units	\$10,049.07	\$5,025.53	\$0.00	\$0.00	\$0.00	\$5,025.53
General Unsecured § 726(a)(2)	\$15,244,524.03	\$15,230,354.69	\$0.00	\$0.00	\$0.00	\$15,230,354.69
Other Prior Chapter Administrative Expenses	\$5,938.37	\$5,938.37	\$0.00	\$0.00	\$0.00	\$5,938.37
Real Estate--Consensual Liens (mortgages, deeds of trust, PMSI)	\$1,128,387.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Trustee Compensation	\$11,050.00	\$11,050.00	\$0.00	\$0.00	\$0.00	\$11,050.00
U.S. Trustee Quarterly Fees	\$650.00	\$650.00	\$0.00	\$0.00	\$0.00	\$650.00



**TRUSTEE'S PROPOSED DISTRIBUTION**

Case No.: 3:18-BK-02662  
Case Name: LEN SALAS  
Trustee Name: Michael Gigandet

Balance on hand: \$126,769.43

Claims of secured creditors will be paid as follows: NONE

Total to be paid to secured creditors: \$0.00  
Remaining balance: \$126,769.43

Applications for chapter 7 fees and administrative expenses have been filed as follows:

<b>Reason/Applicant</b>	<b>Total Requested</b>	<b>Interim Payments to Date</b>	<b>Proposed Payment</b>
Michael Gigandet, Trustee Fees	\$11,050.00	\$0.00	\$11,050.00
fees, Attorney for Trustee Fees	\$12,600.00	\$12,600.00	\$0.00
expenses, Attorney for Trustee Expenses	\$264.57	\$264.57	\$0.00
Eric L. Jones, JSH Accounting & Tax Services, Accountant for Trustee Fees	\$375.00	\$375.00	\$0.00
U.S. Bankruptcy Court Clerk, Clerk of the Court Costs	\$181.00	\$181.00	\$0.00
Office of the United States Trustee, U.S. Trustee Quarterly Fees	\$650.00	\$0.00	\$650.00

Total to be paid for chapter 7 administrative expenses: \$11,700.00  
Remaining balance: \$115,069.43

Applications for prior chapter fees and administrative expenses have been filed as follows:

<b>Reason/Applicant</b>	<b>Total Requested</b>	<b>Interim Payments to Date</b>	<b>Proposed Payment</b>
Other: Niarhos Law Group, PLC, Other Prior Chapter Administrative Expenses	\$5,938.37	\$0.00	\$5,938.37

Total to be paid to prior chapter administrative expenses: \$5,938.37  
Remaining balance: \$109,131.06

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$5,025.53 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amt. of Claim	Interim Payments to Date	Proposed Payment
2PA	Internal Revenue Service	\$5,025.53	\$0.00	\$5,025.53

Total to be paid to priority claims: \$5,025.53  
Remaining balance: \$104,105.53

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$15,230,354.69 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.7 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amt. of Claim	Interim Payments to Date	Proposed Amount
1	BB&T, Bankruptcy Section	\$14,256.43	\$0.00	\$97.45
2U	Internal Revenue Service	\$0.00	\$0.00	\$0.00
2UA	Internal Revenue Service	\$118.63	\$0.00	\$0.81
3	Bank of America, N.A.	\$1,904.75	\$0.00	\$13.02
5	Estate of Michael Patrick McLoughlin	\$7,700,000.00	\$0.00	\$52,632.56
6	Estate of Nina Brekelmans	\$7,500,000.00	\$0.00	\$51,265.48
10	Forster Law Firm, PLLC	\$14,074.88	\$0.00	\$96.21

Total to be paid to timely general unsecured claims: \$104,105.53  
Remaining balance: \$0.00

Tardily filed claims of general (unsecured) creditors totaling \$0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows: NONE

Total to be paid to tardily filed general unsecured claims: \$0.00  
Remaining balance: \$0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows: NONE

Total to be paid for subordinated claims: \$0.00  
Remaining balance: \$0.00

**UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF TENNESSEE  
NASHVILLE DIVISION**

In re:	§	Case No. 3:18-BK-02662
	§	
LEN SALAS	§	
	§	
	§	
Debtor(s)	§	

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**SUMMARY OF TRUSTEE'S FINAL REPORT  
AND APPLICATIONS FOR COMPENSATION**

<i>The Final Report shows receipts of</i>	<u>\$156,000.00</u>
<i>and approved disbursements of</i>	<u>\$29,230.57</u>
<i>leaving a balance on hand of<sup>1</sup>:</i>	<u>\$126,769.43</u>

Claims of secured creditors will be paid as follows: NONE

Total to be paid to secured creditors:	<u>\$0.00</u>
Remaining balance:	<u>\$126,769.43</u>

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Michael Gigandet, Trustee Fees	\$11,050.00	\$0.00	\$11,050.00
fees, Attorney for Trustee Fees	\$12,600.00	\$12,600.00	\$0.00
expenses, Attorney for Trustee Expenses	\$264.57	\$264.57	\$0.00
Eric L. Jones, JSH Accounting & Tax Services, Accountant for Trustee Fees	\$375.00	\$375.00	\$0.00
U.S. Bankruptcy Court Clerk, Clerk of the Court Costs	\$181.00	\$181.00	\$0.00
Office of the United States Trustee, U.S. Trustee Quarterly Fees	\$650.00	\$0.00	\$650.00

Total to be paid for chapter 7 administrative expenses:	<u>\$11,700.00</u>
Remaining balance:	<u>\$115,069.43</u>

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<sup>1</sup> The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of disbursement of the additional interest.

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Other: Niarhos Law Group, PLC, Other Prior Chapter Administrative Expenses	\$5,938.37	\$0.00	\$5,938.37

Total to be paid to prior chapter administrative expenses: \$5,938.37  
Remaining balance: \$109,131.06

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$5,025.53 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amt. of Claim	Interim Payments to Date	Proposed Payment
2PA	Internal Revenue Service	\$5,025.53	\$0.00	\$5,025.53

Total to be paid to priority claims: \$5,025.53  
Remaining balance: \$104,105.53

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$15,230,354.69 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.7 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amt. of Claim	Interim Payments to Date	Proposed Amount
1	BB&T, Bankruptcy Section	\$14,256.43	\$0.00	\$97.45
2U	Internal Revenue Service	\$0.00	\$0.00	\$0.00
2UA	Internal Revenue Service	\$118.63	\$0.00	\$0.81

3	Bank of America, N.A.	\$1,904.75	\$0.00	\$13.02
5	Estate of Michael Patrick McLoughlin	\$7,700,000.00	\$0.00	\$52,632.56
6	Estate of Nina Brekelmans	\$7,500,000.00	\$0.00	\$51,265.48
10	Forster Law Firm, PLLC	\$14,074.88	\$0.00	\$96.21

Total to be paid to timely general unsecured claims: \$104,105.53  
Remaining balance: \$0.00

Tardily filed claims of general (unsecured) creditors totaling \$0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows: NONE

Total to be paid to tardily filed general unsecured claims: \$0.00  
Remaining balance: \$0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows: NONE

Total to be paid for subordinated claims: \$0.00  
Remaining balance: \$0.00

Prepared By: /s/ Michael Gigandet  
Trustee

Michael Gigandet  
208 Centre St.  
Pleasant View, TN 37146

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF TENNESSEE  
NASHVILLE DIVISION**

In re:	§	Case No. 3:18-BK-02662
	§	
LEN SALAS	§	
	§	
	§	
Debtor(s)	§	

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**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION REPORT  
CERTIFICATION THAT THE ESTATE HAS BEEN FULLY ADMINISTERED  
AND APPLICATION TO BE DISCHARGED (TDR)**

Michael Gigandet, chapter 7 trustee, submits this Final Account, Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned: <i>(without deducting any secured claims)</i>	\$47,446.44	Assets Exempt:	\$5,926.94
Total Distributions to Claimants:	\$109,131.06	Claims Discharged Without Payment:	\$15,132,143.60
Total Expenses of Administration:	\$46,868.94		

3) Total gross receipts of \$156,000.00 (see **Exhibit 1**), minus funds paid to the debtor(s) and third parties of \$0.00 (see **Exhibit 2**), yielded net receipts of \$156,000.00 from the liquidation of the property of the estate, which was distributed as follows:



	<b>CLAIMS SCHEDULED</b>	<b>CLAIMS ASSERTED</b>	<b>CLAIMS ALLOWED</b>	<b>CLAIMS PAID</b>
Secured Claims (from <b>Exhibit 3</b> )	\$16,068,754.73	\$1,128,387.89	\$0.00	\$0.00
Priority Claims:				
Chapter 7 Admin. Fees and Charges (from <b>Exhibit 4</b> )	NA	\$40,930.57	\$40,930.57	\$40,930.57
Prior Chapter Admin. Fees and Charges (from <b>Exhibit 5</b> )	NA	\$5,938.37	\$5,938.37	\$5,938.37
Priority Unsecured Claims (From <b>Exhibit 6</b> )	\$5,356.98	\$10,049.07	\$5,025.53	\$5,025.53
General Unsecured Claims (from <b>Exhibit 7</b> )	\$33,683.70	\$15,244,524.03	\$15,230,354.69	\$104,105.53
<b>Total Disbursements</b>	\$16,107,795.41	\$16,429,829.93	\$15,282,249.16	\$156,000.00

4). This case was originally filed under chapter 11 on 04/18/2018. The case was converted to one under Chapter 7 on 12/26/2018. The case was pending for 22 months.

5). All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6). An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 10/07/2020

By: /s/ Michael Gigandet  
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO  
FINAL ACCOUNT**

**EXHIBIT 1 – GROSS RECEIPTS**

DESCRIPTION	UNIFORM TRAN. CODE	AMOUNT RECEIVED
Debtor's right to pursue fraudulent transfer action	1241-000	\$156,000.00
<b>TOTAL GROSS RECEIPTS</b>		<b>\$156,000.00</b>

The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

**EXHIBIT 2 – FUNDS PAID TO DEBTOR & THIRD PARTIES**

NONE

**EXHIBIT 3 – SECURED CLAIMS**

CLAIM NUMBER	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
4	SunTrust Mortgage, Inc	4110-000	\$868,754.73	\$1,103,716.89	\$0.00	\$0.00
7	Ida Williams, Recorder of Deeds	4110-000	\$0.00	\$24,671.00	\$0.00	\$0.00
	Estate of Nina Brekelmans	4110-000	\$7,500,000.00	\$0.00	\$0.00	\$0.00
	Estate of Michael Patrick McLoughlin	4110-000	\$7,700,000.00	\$0.00	\$0.00	\$0.00
<b>TOTAL SECURED CLAIMS</b>			<b>\$16,068,754.73</b>	<b>\$1,128,387.89</b>	<b>\$0.00</b>	<b>\$0.00</b>

**EXHIBIT 4 – CHAPTER 7 ADMINISTRATIVE FEES and CHARGES**

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Michael Gigandet, Trustee	2100-000	NA	\$11,050.00	\$11,050.00	\$11,050.00
Pinnacle Bank	2600-000	NA	\$0.00	\$0.00	\$0.00
U.S. Bankruptcy Court Clerk	2700-000	NA	\$181.00	\$181.00	\$181.00
United States Treasury	2810-000	NA	\$15,810.00	\$15,810.00	\$15,810.00
Office of the United States Trustee	2950-000	NA	\$650.00	\$650.00	\$650.00
fees, Attorney for Trustee	3110-000	NA	\$12,600.00	\$12,600.00	\$12,600.00
expenses, Attorney for Trustee	3120-000	NA	\$264.57	\$264.57	\$264.57
Eric L. Jones, JSH Accounting & Tax Services, Accountant	3410-000	NA	\$375.00	\$375.00	\$375.00

for Trustee				
<b>TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES</b>	NA	\$40,930.57	\$40,930.57	\$40,930.57

**EXHIBIT 5 – PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES**

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Niarhos Law Group, PLC, Other Prior Chapter Administrative	6990-000	NA	\$5,938.37	\$5,938.37	\$5,938.37
<b>TOTAL PRIOR CHAPTER ADMIN. FEES AND CHARGES</b>		NA	\$5,938.37	\$5,938.37	\$5,938.37

**EXHIBIT 6 – PRIORITY UNSECURED CLAIMS**

CLAIM NUMBER	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
2P	Internal Revenue Service	5800-000	\$0.00	\$5,023.54	\$0.00	\$0.00
2PA	Internal Revenue Service	5800-000	\$5,356.98	\$5,025.53	\$5,025.53	\$5,025.53
<b>TOTAL PRIORITY UNSECURED CLAIMS</b>			\$5,356.98	\$10,049.07	\$5,025.53	\$5,025.53

**EXHIBIT 7 – GENERAL UNSECURED CLAIMS**

CLAIM NUMBER	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
1	BB&T, Bankruptcy Section	7100-000	\$13,714.38	\$14,256.43	\$14,256.43	\$97.45
2U	Internal Revenue Service	7100-000	\$0.00	\$94.46	\$0.00	\$0.00
2UA	Internal Revenue Service	7100-000	\$0.00	\$118.63	\$118.63	\$0.81
3	Bank of America, N.A.	7100-000	\$0.00	\$1,904.75	\$1,904.75	\$13.02
5	Estate of Michael Patrick McLoughlin	7100-000	\$0.00	\$7,700,000.00	\$7,700,000.00	\$52,632.56
6	Estate of Nina Brekelmans	7100-000	\$0.00	\$7,500,000.00	\$7,500,000.00	\$51,265.48
9	FORSTER LAW FIRM PLLC	7100-000	\$14,074.88	\$14,074.88	\$0.00	\$0.00
10	Forster Law Firm, PLLC	7100-000	\$0.00	\$14,074.88	\$14,074.88	\$96.21
	Bank of America	7100-000	\$1,920.98	\$0.00	\$0.00	\$0.00

Barclays Bank Delaware	7100-000	\$3,395.99	\$0.00	\$0.00	\$0.00
Best Buy Credit Services	7100-000	\$577.47	\$0.00	\$0.00	\$0.00
<b>TOTAL GENERAL UNSECURED CLAIMS</b>		\$33,683.70	\$15,244,524.0	\$15,230,354.69	\$104,105.53

3

**FORM 1**  
**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

Page No: 1

Exhibit 8

**Case No.:** 18-02662-MH3-7  
**Case Name:** SALAS, LEN  
**For the Period Ending:** 10/7/2020

**Trustee Name:** Michael Gigandet  
**Date Filed (f) or Converted (c):** 12/26/2018 (c)  
**\$341(a) Meeting Date:** 01/23/2019  
**Claims Bar Date:** 06/03/2019

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
<b>Ref. #</b>					
1	1610 Riggs Pl NW Washington DC 20009-6417	\$0.00	\$0.00	\$0.00	FA
2	House Goods and FurnishingsTotal value: \$3,390.00. Household Goods are held jointly with spouse. Debtor's survivorship interest in household goods has a minimal valu See attached Personal Property list	\$701.00	\$0.00	\$0.00	FA
3	Clothing	\$500.00	\$0.00	\$0.00	FA
4	Dog	\$0.00	\$0.00	\$0.00	FA
5	Joint Checking account with Spouse Bank of America Account No. ending in 4559	\$1.00	\$0.00	\$0.00	FA
6	Cash	\$0.00	\$0.00	\$0.00	FA
7	Wells Fargo IRA Account No. Ending in 6169	\$2,613.47	\$0.00	\$0.00	FA
8	Retirement Account Viacom Retirement Account Vested Balance as of December 31, 2017 \$49,557.91 IRA Wells Fargo IRA Account No. Ending in 6169 \$2,613.47	\$49,557.91	\$0.00	\$0.00	FA
9	Protective Life Insurance policy; term policy; \$700,000.00 Death Benefit Wife \$0.00	\$0.00	\$0.00	\$0.00	FA
10	Debtor's right to pursue fraudulent transfer action (u)	\$0.00	\$156,000.00	\$156,000.00	FA
<b>Asset Notes:</b> This asset is based upon the debtor's interest in the real estate listed as asset 1.					

**TOTALS (Excluding unknown value)**

**\$53,373.38**

**\$156,000.00**

**\$156,000.00**

**Gross Value of Remaining Assets**

**\$0.00**

**Major Activities affecting case closing:**

07/18/2019 Auction sale scheduled for next week. Successfully defended motion to sell in June 2-day hearing.

05/29/2019 Preparing for June hearing on objections to sell

05/08/2019 Exchanged e-mails with Oberon and Gigandet regarding scheduling of 10/30/20 hearing.

Case 3:23-cv-00987 Document 7-5 Filed 10/04/23 Page 45 of 50 PageID #: 1783

**FORM 1**  
**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

Page No: 2

Exhibit 8

**Case No.:** 18-02662-MH3-7  
**Case Name:** SALAS, LEN  
**For the Period Ending:** 10/7/2020

**Trustee Name:** Michael Gigandet  
**Date Filed (f) or Converted (c):** 12/26/2018 (c)  
**§341(a) Meeting Date:** 01/23/2019  
**Claims Bar Date:** 06/03/2019

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets

03/29/2019    Prepared pleadings recently to sell asset. Also prepared pleadings to employ special counsel. Sent e-mails to two attorneys today regarding status. Telephone conference with debtor's attorney.

03/19/2019    Exchanged e-mails with attorney for creditors who may serve as special counsel. Prepared pleadings to employ. Reviewed offer to buy. Continuing asset review.

**Initial Projected Date Of Final Report (TFR):** 04/30/2020

**Current Projected Date Of Final Report (TFR):** 04/30/2020

/s/ MICHAEL GIGANDET  
MICHAEL GIGANDET

# FORM 2

Page No: 1

Exhibit 9

## CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 18-02662-MH3-7  
Case Name: SALAS, LEN  
Primary Taxpayer ID #: \*\*\_\*\*\*4278  
Co-Debtor Taxpayer ID #:  
For Period Beginning: 4/18/2018  
For Period Ending: 10/7/2020

Trustee Name: Michael Gigandet  
Bank Name: PINNACLE BANK  
Checking Acct #: \*\*\*\*\*0182  
Account Title:  
Blanket bond (per case limit): \$720,000.00  
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
07/29/2019	(10)	Law Office of Philip J. McNutt, PLLC	Down payment on purchase of cause of action as per order to sell June 12, 2019	1241-000	\$10,000.00		\$10,000.00
08/05/2019	(10)	Law Office of Philip J. McNutt, PLLC	Balance due on purchase of cause of action as per order to sell June 12, 2019	1241-000	\$146,000.00		\$156,000.00
09/30/2019	3001	Eric L. Jones, JSH Accounting & Tax Services	Final compensation to accountant as per order of 09-27-19	3410-000		\$375.00	\$155,625.00
09/30/2019	3002	United States Treasury	Payment of estate taxes as per order of 09-27-19; Employer ID#: 35-7094278; 2018 form 1041	2810-000		\$15,810.00	\$139,815.00
10/30/2019	3003	Michael Gigandet	Final compensation and expenses to attorney for trustee as per order of 10-28-19	*		\$12,864.57	\$126,950.43
			fees \$(12,600.00)	3110-000			\$126,950.43
			expenses \$(264.57)	3120-000			\$126,950.43
11/11/2019	3004	U.S. Bankruptcy Court Clerk	Bill of costs for court fees for motion to sell	2700-000		\$181.00	\$126,769.43
03/18/2020	3005	Michael Gigandet	Trustee Compensation	2100-000		\$11,050.00	\$115,719.43
03/18/2020	3006	BB&T, Bankruptcy Section	Claim #: 1; Notes: Allow as unsecured; Amount Claimed: 14,256.43; Amount Allowed: 14,256.43; Dividend: 0.07; Distribution Dividend: 0.68;	7100-000		\$97.45	\$115,621.98
03/18/2020	3007	Internal Revenue Service	Claim #: 2; Notes: Allow as priority; Amount Claimed: 5,025.53; Amount Allowed: 5,025.53; Dividend: 3.96; Distribution Dividend: 100.00;	5800-000		\$5,025.53	\$110,596.45
03/18/2020	3008	Internal Revenue Service	Claim #: 2; Notes: Allow as priority; Amount Claimed: 5,025.53; Amount Allowed: 5,025.53; Dividend: 3.96; Distribution Dividend: 100.00;	7100-000		\$0.81	\$110,595.64
03/18/2020	3009	Bank of America, N.A.	Claim #: 3; Notes: Allow as unsecured; Amount Claimed: 1,904.75; Amount Allowed: 1,904.75; Dividend: 0.01; Distribution Dividend: 0.68;	7100-000		\$13.02	\$110,582.62
03/18/2020	3010	Estate of Michael Patrick McLoughlin	Claim #: 5; Notes: Allow as unsecured; Amount Claimed: 7,700,000.00; Amount Allowed: 7,700,000.00; Dividend: 41.51; Distribution Dividend: 0.68;	7100-000		\$52,632.56	\$57,950.06

# FORM 2

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Exhibit 9

## CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 18-02662-MH3-7  
Case Name: SALAS, LEN  
Primary Taxpayer ID #: \*\*\_\*\*\*4278  
Co-Debtor Taxpayer ID #:  
For Period Beginning: 4/18/2018  
For Period Ending: 10/7/2020

Trustee Name: Michael Gigandet  
Bank Name: PINNACLE BANK  
Checking Acct #: \*\*\*\*\*0182  
Account Title:  
Blanket bond (per case limit): \$720,000.00  
Separate bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
03/18/2020	3011	Estate of Nina Brekelmans	Claim #: 6; Notes: Allow as unsecured; Amount Claimed: 7,500,000.00; Amount Allowed: 7,500,000.00; Dividend: 40.43; Distribution Dividend: 0.68;	7100-000		\$51,265.48	\$6,684.58
03/18/2020	3012	Office of the United States Trustee	Claim #: 8; Notes: Allow as administrative; Amount Claimed: 650.00; Amount Allowed: 650.00; Dividend: 0.51; Distribution Dividend: 100.00;	2950-000		\$650.00	\$6,034.58
03/18/2020	3013	Forster Law Firm, PLLC	Claim #: 10; Notes: Allow as unsecured; Amount Claimed: 14,074.88; Amount Allowed: 14,074.88; Dividend: 0.07; Distribution Dividend: 0.68;	7100-000		\$96.21	\$5,938.37
03/18/2020	3014	Niarhos Law Group, PLC	Claim #: 11; Notes: Allow as prior chapter administrative claim; Amount Claimed: 5,938.37; Amount Allowed: 5,938.37; Dividend: 4.68; Distribution Dividend: 100.00;	6990-000		\$5,938.37	\$0.00
04/15/2020	3010	VOID: Estate of Michael Patrick McLoughlin		7100-003		(\$52,632.56)	\$52,632.56
04/15/2020	3015	Michael McLoughlin	Claim #: 5; Notes: Allow as unsecured; Amount Claimed: 7,700,000.00; Amount Allowed: 7,700,000.00; Dividend: 41.51; Distribution Dividend: 0.68;	7100-000		\$52,632.56	\$0.00
07/08/2020	3007	STOP PAYMENT: Internal Revenue Service	Claim #: 2; Notes: Allow as priority; Amount Claimed: 5,025.53; Amount Allowed: 5,025.53; Dividend: 3.96; Distribution Dividend: 100.00;	5800-004		(\$5,025.53)	\$5,025.53
07/08/2020	3008	STOP PAYMENT: Internal Revenue Service	Claim #: 2; Notes: Allow as priority; Amount Claimed: 5,025.53; Amount Allowed: 5,025.53; Dividend: 3.96; Distribution Dividend: 100.00;	7100-004		(\$0.81)	\$5,026.34
07/08/2020	3016	Internal Revenue Service	Claim #: 2; Notes: Allow as priority; Amount Claimed: 5,025.53; Amount Allowed: 5,025.53; Dividend: 3.96; Distribution Dividend: 100.00;	5800-000		\$5,025.53	\$0.81
07/08/2020	3017	Internal Revenue Service	Claim #: 2; Notes: Allow as priority; Amount Claimed: 5,025.53; Amount Allowed: 5,025.53; Dividend: 3.96; Distribution Dividend: 100.00;	7100-000		\$0.81	\$0.00
07/31/2020		Pinnacle Bank	Service Charge	2600-000		\$99.33	(\$99.33)
08/03/2020		Pinnacle Bank	Service Charge	2600-000		(\$99.33)	\$0.00

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SUBTOTALS

\$0.00

\$57,950.06

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Exhibit 9

## CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 18-02662-MH3-7  
Case Name: SALAS, LEN  
Primary Taxpayer ID #: \*\*\_\*\*\*4278  
Co-Debtor Taxpayer ID #:  
For Period Beginning: 4/18/2018  
For Period Ending: 10/7/2020

Trustee Name: Michael Gigandet  
Bank Name: PINNACLE BANK  
Checking Acct #: \*\*\*\*\*0182  
Account Title:  
Blanket bond (per case limit): \$720,000.00  
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
08/03/2020		Pinnacle Bank	Service Charge	2600-000		\$8.16	(\$8.16)
08/04/2020		Pinnacle Bank	Reverse bank fee	2600-000		(\$8.16)	\$0.00
08/10/2020	3012	STOP PAYMENT: Office of the United States Trustee	Claim #: 8; Notes: Allow as administrative; Amount Claimed: 650.00; Amount Allowed: 650.00; Dividend: 0.51; Distribution Dividend: 100.00;	2950-004		(\$650.00)	\$650.00
08/10/2020	3018	Office of the United States Trustee	Claim #: 8; Notes: Allow as administrative; Amount Claimed: 650.00; Amount Allowed: 650.00; Dividend: 0.51; Distribution Dividend: 100.00;	2950-000		\$650.00	\$0.00

<b>TOTALS:</b>	\$156,000.00	\$156,000.00	\$0.00
<b>Less: Bank transfers/CDs</b>	\$0.00	\$0.00	
<b>Subtotal</b>	\$156,000.00	\$156,000.00	
<b>Less: Payments to debtors</b>	\$0.00	\$0.00	
<b>Net</b>	\$156,000.00	\$156,000.00	

### For the period of 4/18/2018 to 10/7/2020

Total Compensable Receipts:	\$156,000.00
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$156,000.00
Total Internal/Transfer Receipts:	\$0.00

Total Compensable Disbursements:	\$156,000.00
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	\$156,000.00
Total Internal/Transfer Disbursements:	\$0.00

### For the entire history of the account between 07/25/2019 to 10/7/2020

Total Compensable Receipts:	\$156,000.00
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$156,000.00
Total Internal/Transfer Receipts:	\$0.00

Total Compensable Disbursements:	\$156,000.00
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	\$156,000.00
Total Internal/Transfer Disbursements:	\$0.00

# FORM 2

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Exhibit 9

## CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 18-02662-MH3-7  
Case Name: SALAS, LEN  
Primary Taxpayer ID #: \*\*\_\*\*\*4278  
Co-Debtor Taxpayer ID #:  
For Period Beginning: 4/18/2018  
For Period Ending: 10/7/2020

Trustee Name: Michael Gigandet  
Bank Name: PINNACLE BANK  
Checking Acct #: \*\*\*\*\*0182  
Account Title:  
Blanket bond (per case limit): \$720,000.00  
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance

TOTAL - ALL ACCOUNTS

NET DEPOSITS

NET DISBURSE

ACCOUNT BALANCES

\$156,000.00

\$156,000.00

\$0.00

For the period of 4/18/2018 to 10/7/2020

Total Compensable Receipts: \$156,000.00  
Total Non-Compensable Receipts: \$0.00  
Total Comp/Non Comp Receipts: \$156,000.00  
Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$156,000.00  
Total Non-Compensable Disbursements: \$0.00  
Total Comp/Non Comp Disbursements: \$156,000.00  
Total Internal/Transfer Disbursements: \$0.00

For the entire history of the case between 12/26/2018 to 10/7/2020

Total Compensable Receipts: \$156,000.00  
Total Non-Compensable Receipts: \$0.00  
Total Comp/Non Comp Receipts: \$156,000.00  
Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$156,000.00  
Total Non-Compensable Disbursements: \$0.00  
Total Comp/Non Comp Disbursements: \$156,000.00  
Total Internal/Transfer Disbursements: \$0.00

/s/ MICHAEL GIGANDET

MICHAEL GIGANDET